

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1995 Personalizing Tangible Personal Property

**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.1995 Personalizing Tangible Personal Property

a) When the Tax Applies

- 1) Thermometers, pencils, pens, mirrors, silverware, notebooks, diaries, baby books, guest registers and other similar books of general utility for the recording of information, brief cases, wallets, toys, paper weights, pins and other jewelry, watches, rulers, match books, playing cards, blotters, calendars, bags and other fairly standard salable containers, napkins, dishes (whether made from paper or some other material), handkerchiefs and other articles of merchandise which bear the name, monogram or trade-mark of the purchaser or of some other person, or which bear advertising inscriptions of the purchaser or some other persons, have intrinsic usefulness and general utility and so have commercial value (i.e., value to persons other than the purchaser), notwithstanding the fact that such items are personalized for the purchaser by the seller by printing, engraving or some other process by means of which the purchaser's name, monogram, trade-mark or special advertising matter is placed upon the article for the purchaser by the seller.
- 2) Retail vendors of such items incur Retailer's Occupation Tax liability. This is also true even if the seller produces such items only upon receipt of an order therefor. The value or size of the article sold is not material.
- 3) For information concerning what constitutes a "sale at retail" see Subpart B of this Part. For information concerning the taxability or exemption of receipts from personalizing charges where the seller incurs Retailers' Occupation Tax liability despite his furnishing of a personalizing service as an incident to the sale, see Section 130.450 of this Part.

b) When The Tax Does Not Apply

- 1) Sellers of personalized business calling cards, greeting cards, letterheads, envelopes, labels, name plates, badges, medallions and the like to not incur Retailers' Occupation Tax liability on their receipts from such sales because they are primarily engaged in a service occupation in producing or procuring such items, which have no commercial value for their customers.
- 2) Persons who personalize tangible personal property which already belongs to their customers also are engaged primarily in a service occupation and do not incur Retailers' Occupation Tax liability upon their receipts from engaging in such service occupation.
- 3) For information concerning the application of the Service Occupation Tax to the purchase and retransfer of tangible personal property by servicemen as an incident to sales of service, see the Service Occupation Tax Regulations.

(**Source:** Amended at 19 Ill. Reg. 13568, effective September 11, 1995)